

COUNTY OF CHESTERFIELD, VIRGINIA
Internal Service Funds
Combining Balance Sheet
June 30, 2001

	Vehicle and Communications Maintenance	Risk Management	Construction Management	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,036,664	\$ 6,316,934	\$ 128,959	\$ 8,482,557
Accounts receivable	13,166	3,136	49,741	66,043
Inventories	358,728	-	-	358,728
Total current assets	<u>2,408,558</u>	<u>6,320,070</u>	<u>178,700</u>	<u>8,907,328</u>
Property, plant and equipment:				
Land	-	193,685	-	193,685
Buildings	1,436,358	123,832	-	1,560,190
Improvements other than buildings	154,727	-	-	154,727
Machinery and equipment	9,637,280	96,847	-	9,734,127
Total property, plant and equipment	11,228,365	414,364	-	11,642,729
Accumulated depreciation	(6,424,027)	(38,528)	-	(6,462,555)
Net property, plant and equipment	4,804,338	375,836	-	5,180,174
Total assets	<u>\$ 7,212,896</u>	<u>\$ 6,695,906</u>	<u>\$ 178,700</u>	<u>\$ 14,087,502</u>
LIABILITIES AND FUND EQUITY				
Current liabilities:				
Accounts payable	\$ 263,266	\$ 16,837	\$ 1,530	\$ 281,633
Accrued liabilities	379,093	46,047	39,648	464,788
Current portion of judgments and claims	-	1,245,072	-	1,245,072
Total current liabilities	642,359	1,307,956	41,178	1,991,493
Judgments and claims	-	2,089,834	-	2,089,834
Retirement plan obligations	76,021	12,263	11,092	99,376
Total liabilities	<u>718,380</u>	<u>3,410,053</u>	<u>52,270</u>	<u>4,180,703</u>
Fund equity:				
Contributions from County of Chesterfield	4,079,067	-	52,098	4,131,165
Retained earnings-unreserved	2,415,449	3,285,853	74,332	5,775,634
Total fund equity	<u>6,494,516</u>	<u>3,285,853</u>	<u>126,430</u>	<u>9,906,799</u>
Total liabilities and fund equity	<u>\$ 7,212,896</u>	<u>\$ 6,695,906</u>	<u>\$ 178,700</u>	<u>\$ 14,087,502</u>

The accompanying notes are an integral part of the financial statements.